

**CLARK COUNTY, KANSAS**

---

**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2019**

---

## TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
<u>FINANCIAL SECTION</u>	
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash .....	4
Notes to the Financial Statement .....	5
<u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule 1	
Summary of Expenditures – Actual and Budget .....	13
Schedule 2	
Schedule of Receipts and Expenditures	
2-1    General Fund .....	14
<u>Special Purpose Funds</u>	
2-2    Special Alcohol Fund .....	20
2-3    Wireless 911 Emergency Fund .....	21
2-4    911 Land/Wireless/VOIP Fund .....	22
2-5    Special Bridge Fund .....	23
2-6    Employee Benefits Fund .....	24
2-7    Noxious Weed Capital Outlay Fund .....	25
2-8    Rural Fire District #1 Fund .....	26
2-9    Rural Fire District #2 Fund .....	27
2-10   Rural Fire District #3 Fund .....	28
2-11   Non-Budgeted Special Purpose Funds .....	29
<u>Agency Funds</u>	
Schedule 3	
Summary of Receipts and Disbursements .....	31

*Kennedy*  
*McKee & Company LLP* Certified Public Accountants

1100 W. Frontview  
P. O. Box 1477  
Dodge City, Kansas 67801  
Tel. (620) 227-3135  
Fax (620) 227-2308  
[www.kmc-cpa.com](http://www.kmc-cpa.com)

JAMES W. KENNEDY, CPA  
ROBERT C. NEIDHART, CPA  
PATRICK M. FRIESS, CPA  
JOHN W. HENDRICKSON, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Clark County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Clark County, Kansas as of and for the year ended December 31, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note A, the financial statement is prepared by Clark County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Clark County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

## **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Clark County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

## **Other Matters**

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Clark County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated September 24, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: (<http://admin.ks.gov/offices/oar/municipal-services/municipal-audits>.) The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

October 26, 2020

# CLARK COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2019

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General	\$ 717,492	\$ -	\$ 3,277,740
Special purpose funds:			
Special alcohol	3,741	-	286
Wireless 911 emergency	9,320	-	-
911 land/wireless/VOIP	148,944	-	52,487
Special bridge	360,933	-	42,438
Employee benefits	243,106	-	1,197,844
Noxious weed capital outlay	36,882	-	-
Rural fire district #1	4,867	-	82,643
Rural fire district #2	2,575	-	41,396
Rural fire district #3	76	-	1,126
Non-budgeted special purpose funds:			
Special vehicle	10,401	-	18,010
Treasurer's equipment reserve	6,000	-	-
Diversion fee	19,192	-	5,875
P.A.T.F.	5,317	-	237
Special prosecutor's trust	242,650	-	214,577
Special law enforcement trust	1,124,450	-	1,208,799
Special concealed carry license	4,827	-	65
DOJ asset forfeiture	34,106	-	-
Equipment reserve	879,307	-	152,578
Capital improvement	720,338	-	154,483
Special parks and recreation	237	-	729
Bioterrorism grant	1,157	-	9,167
Register of Deeds technology	27,928	-	5,018
District Court technology	-	-	3,306
Treasurer's technology	4,718	-	1,143
Clerk's technology	4,718	-	1,143
Special machinery	222,917	-	250,000
Ambulance capital outlay	10,871	-	-
Registered offenders	620	-	700
Total - excluding agency funds	<u>\$ 4,847,690</u>	<u>\$ -</u>	<u>\$ 6,721,790</u>

Composition of cash balance:  
    Checking accounts  
    Money market accounts  
    Cash and cash items on hand  
    Certificates of deposit

Total cash  
Agency funds

Total - excluding agency funds

The notes to the financial statement are an integral part of this statement.

STATEMENT 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
\$ 3,261,960	\$ 733,272	\$ 86,466	\$ 819,738
-	4,027	-	4,027
1,446	7,874	-	7,874
13,411	188,020	-	188,020
87,025	316,346	27,141	343,487
1,112,618	328,332	-	328,332
-	36,882	-	36,882
84,128	3,382	-	3,382
42,350	1,621	-	1,621
1,200	2	-	2
16,059	12,352	-	12,352
-	6,000	-	6,000
7,000	18,067	-	18,067
119	5,435	-	5,435
128,614	328,613	-	328,613
984,405	1,348,844	4,111	1,352,955
-	4,892	-	4,892
-	34,106	-	34,106
65,699	966,186	-	966,186
31,341	843,480	5,317	848,797
-	966	-	966
9,883	441	-	441
1,951	30,995	-	30,995
-	3,306	-	3,306
-	5,861	-	5,861
-	5,861	-	5,861
-	472,917	-	472,917
-	10,871	-	10,871
-	1,320	-	1,320
<u>\$ 5,849,209</u>	<u>\$ 5,720,271</u>	<u>\$ 123,035</u>	<u>\$ 5,843,306</u>

\$ 5,927,937  
 3,181,673  
 17,200  
3,500,000  
  
 12,626,810  
(6,783,504)  
\$ 5,843,306

## CLARK COUNTY, KANSAS

### NOTES TO THE FINANCIAL STATEMENT

December 31, 2019

#### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

##### 1. Municipal Financial Reporting Entity

Clark County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

**Clark County Rural Fire District #1 and #2.** The Districts, defined as separate taxing entities by applicable state statutes, provide fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed by the County to property owners in the District.

**Clark County Free Fair.** The Free Fair governing body members are appointed by the County Commissioners. The Free Fair is fiscally dependent upon the County because it provides substantial financial support.

**Clark County Extension Council.** The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council has an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council.

**Pioneer-Krier Museum.** The governing body of the Museum is elected from among its members. The Museum is fiscally dependent upon the County because it provides substantial financial support.

##### 2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019:



## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 2. Basis of Presentation – Fund Accounting (Continued)

#### REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

### 3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

### 4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special purpose funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25<sup>th</sup>.

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 4. Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Special Vehicle	Special Park and Recreation
Treasurer's Equipment Reserve	Bioterrorism Grant
Diversion Fee	Register of Deeds Technology
P.A.T.F.	District Court Technology
Special Prosecutor's Trust	Treasurer's Technology
Special Law Enforcement Trust	Clerk's Technology
Special Concealed Carry License	Special Machinery
DOJ Asset Forfeiture	Ambulance Capital Outlay
Equipment Reserve	Registered Offenders
Capital Improvement	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

## B. DEPOSITS AND INVESTMENTS (CONTINUED)

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2019, the County's carrying amount of deposits was \$12,609,610 and the bank balance was \$13,017,038. Of the bank balance, \$762,621 was covered by federal depository insurance; \$1,000,000 was collateralized with an irrevocable letter of credit from the Federal Home Loan Bank of Topeka; and, \$11,254,417 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

## C. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2019, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
2 John Deere Graders Issued 3/1/2016 In the amount of \$358,618 At interest rate of 2.40% Maturing 12/31/2019	\$ 51,989	\$ -	\$ 51,989	\$ -	\$ 1,247

## D. INTERFUND TRANSFERS

Operating transfers and transfers to related municipal entities were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
Operating transfers:			
General	Equipment reserve	\$ 152,578	KSA 19-119
General	Capital improvement	148,055	KSA 19-120
Special vehicle	General	10,401	KSA 8-145
Diversion fee	General	7,000	Resolution
General	Special machinery	250,000	KSA 68-141g
		<u>\$ 568,034</u>	
Transfers to related municipal entities:			
General	Free Fair	\$ 14,000	KSA 2-129
General	Extension Council	86,512	KSA 2-610
General	Pioneer-Krier Museum	39,093	KSA 19-2801
Rural Fire District #1	Fire District #1	84,128	KSA 19-3601
Rural Fire District #2	Fire District #2	42,350	KSA 19-3601
		<u>\$ 266,083</u>	

## E. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other post-employment benefits.* As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated absences.* The County's policies permit employees to accumulate a maximum of twenty calendar days of vacation, which accumulates based on hours worked and years of service. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All employees on permanent full-time status earn sick leave at the rate of approximately one calendar day per month with a maximum accumulation of sixty days. No allowance for unused sick leave is paid upon termination or resignation; however, upon retirement or death, sick leave will be paid up to a maximum of 160 hours.

*Death and disability other post-employment benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were \$11,366 for the year ended December 31, 2019.

*Section 125 plan.* The County offers a Section 125 flexible benefit plan for all employees electing to participate. Participants use this for health insurance premiums, unreimbursed medical, and dependent care expenses. The plan is administered by an independent insurance company.

*Section 457 deferred compensation plan.* The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

## F. DEFINED BENEFIT PENSION PLAN

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

## F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$101,043 for KPERS and \$50,757 for KP&F for the year ended December 31, 2019.

*Net pension liability.* At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$884,229, and \$454,098 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## G. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end.

The estimated closure cost is \$175,746 and the estimated post-closure cost is \$654,612. These figures comprise the estimated closure and post-closure cost of \$830,358 and are obtained from the 2020 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2020 to June 30, 2021. The permit for 2020 identifies that the remaining volume capacity of the site is 35.24% of the original capacity and that the remaining life of the landfill is estimated to be 31 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, record keeping and reporting, and calculation of costs to be assured.

## H. OPERATING LEASES

In February of 2014, the County entered into a seven-year operating lease for two motor graders. The annual cost of the lease is \$29,008. This lease is classified as an operating lease because the County does not expect to exercise the balloon payment option of \$240,000 at the end of the lease, and the equipment will be returned to the lessor.

The following is a yearly schedule of future minimum rental payments under the operating lease agreement:

2020	<u>\$ 29,008</u>
------	------------------

## I. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, will be insignificant.

## J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded coverage in any of the past three years.

## K. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$1,000,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000 per incident. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is \$12,220,271, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

## L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 26, 2020 the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent events be disclosed in this financial statement:

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the pandemic. Therefore, the County expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

The Federal government has established the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), and appropriated \$150 billion for specified uses to States and certain local governments, to be used to cover necessary costs relating to the public health emergency with respect to COVID-19. Clark County received \$473,073 in July 2020 from the State of Kansas.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



## CLARK COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 3,769,627	\$ -	\$ 3,769,627	\$ 3,261,960	\$ 507,667
Special purpose funds:					
Special alcohol	3,723	-	3,723	-	3,723
Wireless 911					
emergency	9,843	-	9,843	1,446	8,397
911 land/wireless/VOIP	193,196	-	193,196	13,411	179,785
Special bridge	580,000	-	580,000	87,025	492,975
Employee benefits	1,352,000	-	1,352,000	1,112,618	239,382
Noxious weed					
capital outlay	36,882	-	36,882	-	36,882
Rural fire district #1	84,300	-	84,300	84,128	172
Rural fire district #2	42,350	-	42,350	42,350	-
Rural fire district #3	1,200	-	1,200	1,200	-
Total	<u>\$ 6,073,121</u>	<u>\$ -</u>	<u>\$ 6,073,121</u>	<u>\$ 4,604,138</u>	<u>\$ 1,468,983</u>

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 2,251,488	\$ 2,357,063	\$ 2,251,002	\$ 106,061
Intergovernmental	243,348	253,900	210,577	43,323
Licenses, fees, and permits	57,642	37,921	37,000	921
Charges for services	222,400	239,833	163,600	76,233
Use of money and property	57,504	87,016	50,000	37,016
In lieu of tax	818,011	246,055	527,088	(281,033)
Damages reimbursed and other	64,508	64,988	20,000	44,988
Operating transfers in	11,273	17,401	10,000	7,401
Neighborhood revitalization rebate	(18,343)	(26,437)	(46,793)	20,356
Total receipts	3,707,831	3,277,740	\$ 3,222,474	\$ 55,266
Expenditures:				
General government:				
Courthouse general:				
Personal services	20,711	27,937	\$ 60,320	\$ 32,383
Commodities	10,859	7,172	16,200	9,028
Contractual services	185,589	340,824	220,775	(120,049)
Capital outlay	-	-	1,600	1,600
Reimbursed expenditures	(10,238)	(208,743)	-	208,743
	206,921	167,190	298,895	131,705
Custodian:				
Personal services	38,841	39,975	39,975	-
Commodities	12,726	10,697	16,240	5,543
Contractual services	476	985	540	(445)
Capital outlay	562	736	1,500	764
	52,605	52,393	58,255	5,862
County Clerk:				
Personal services	100,359	105,234	104,700	(534)
Commodities	2,942	1,674	2,400	726
Contractual services	8,583	7,183	11,030	3,847
Reimbursed expenditures	(33)	-	-	-
	111,851	114,091	118,130	4,039

## CLARK COUNTY, KANSAS

### GENERAL FUND

#### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
County Appraiser:				
Personal services	\$ 73,452	\$ 74,373	\$ 75,080	\$ 707
Commodities	1,917	2,970	4,000	1,030
Contractual services	60,346	58,126	72,400	14,274
Capital outlay	-	283	1,000	717
Reimbursed expenditures	(76)	(150)	-	150
	<u>135,639</u>	<u>135,602</u>	<u>152,480</u>	<u>16,878</u>
County Treasurer:				
Personal services	104,900	106,459	107,160	701
Commodities	3,447	730	4,200	3,470
Contractual services	4,358	4,896	6,400	1,504
Reimbursed expenditures	(159)	-	-	-
	<u>112,546</u>	<u>112,085</u>	<u>117,760</u>	<u>5,675</u>
Register of Deeds:				
Personal services	66,480	67,816	69,000	1,184
Commodities	4,256	3,734	5,500	1,766
Contractual services	11,414	11,722	12,575	853
	<u>82,150</u>	<u>83,272</u>	<u>87,075</u>	<u>3,803</u>
District Court:				
Commodities	1,183	1,025	2,500	1,475
Contractual services	45,553	51,864	44,550	(7,314)
Capital outlay	936	2,371	4,500	2,129
Reimbursed expenditures	(3,541)	(6)	-	6
	<u>44,131</u>	<u>55,254</u>	<u>51,550</u>	<u>(3,704)</u>
County Commissioners:				
Personal services	55,701	54,270	55,980	1,710
Commodities	909	13	150	137
Contractual services	380	1,015	4,800	3,785
Reimbursed expenditures	-	(110)	-	110
	<u>56,990</u>	<u>55,188</u>	<u>60,930</u>	<u>5,742</u>

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	\$ 51,510	\$ 52,045	\$ 52,000	\$ (45)
Contractual services	1,525	2,075	4,550	2,475
	<u>53,035</u>	<u>54,120</u>	<u>56,550</u>	<u>2,430</u>
County Counselor:				
Personal services	24,092	24,092	24,250	158
Contractual services	13,650	13,650	13,750	100
	<u>37,742</u>	<u>37,742</u>	<u>38,000</u>	<u>258</u>
Election expense:				
Personal services	11,508	11,640	11,350	(290)
Commodities	9,564	3,838	18,150	14,312
Contractual services	14,667	9,940	23,840	13,900
	<u>35,739</u>	<u>25,418</u>	<u>53,340</u>	<u>27,922</u>
Conservation District	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>-</u>
Tort liability	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Other general government:				
Miscellaneous	30,630	4,170	-	(4,170)
Total general government	<u>985,979</u>	<u>922,525</u>	<u>1,158,965</u>	<u>236,440</u>
Public safety:				
Sheriff:				
Personal services	396,853	389,952	402,000	12,048
Commodities	56,434	53,983	57,400	3,417
Contractual services	48,860	46,026	68,550	22,524
Reimbursed expenditures	(3,346)	(2,710)	-	2,710
	<u>498,801</u>	<u>487,251</u>	<u>527,950</u>	<u>40,699</u>

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Emergency preparedness:				
Commodities	\$ 7,444	\$ 6,537	\$ 7,250	\$ 713
Contractual services	3,132	5,128	4,200	(928)
Capital outlay	-	380	2,700	2,320
	<u>10,576</u>	<u>12,045</u>	<u>14,150</u>	<u>2,105</u>
Total public safety	<u>509,377</u>	<u>499,296</u>	<u>542,100</u>	<u>42,804</u>
Highways and streets:				
Road and bridge:				
Personal services	347,620	325,210	378,365	53,155
Commodities	235,574	200,870	283,200	82,330
Contractual services	99,530	121,207	151,500	30,293
Capital outlay	113,890	84,176	122,250	38,074
Reimbursed expenditures	(21,090)	(1,180)	-	1,180
	<u>775,524</u>	<u>730,283</u>	<u>935,315</u>	<u>205,032</u>
Noxious weed:				
Personal services	32,448	33,133	36,262	3,129
Commodities	14,856	23,738	51,750	28,012
Contractual services	8,916	8,511	13,100	4,589
Capital outlay	-	-	5,000	5,000
Reimbursed expenditures	(2,060)	(2,588)	-	2,588
	<u>54,160</u>	<u>62,794</u>	<u>106,112</u>	<u>43,318</u>
Total highways and streets	<u>829,684</u>	<u>793,077</u>	<u>1,041,427</u>	<u>248,350</u>
Health and welfare:				
Ambulance:				
Personal services	38,208	40,374	44,780	4,406
Commodities	54,983	70,184	44,150	(26,034)
Contractual services	72,658	59,440	74,600	15,160
Capital outlay	13,940	4,684	24,100	19,416
Reimbursed expenditures	(425)	-	-	-
	<u>179,364</u>	<u>174,682</u>	<u>187,630</u>	<u>12,948</u>

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
County health:				
Personal services	\$ 42,786	\$ 42,292	\$ 57,750	\$ 15,458
Commodities	38,412	34,949	8,500	(26,449)
Contractual services	3,195	3,337	5,300	1,963
Capital outlay	-	-	2,000	2,000
Reimbursed expenditures	(57)	(186)	-	186
	<u>84,336</u>	<u>80,392</u>	<u>73,550</u>	<u>(6,842)</u>
Total health and welfare	<u>263,700</u>	<u>255,074</u>	<u>261,180</u>	<u>6,106</u>
Sanitation:				
Personal services	35,348	36,200	35,850	(350)
Commodities	11,485	11,016	24,200	13,184
Contractual services	21,611	54,534	35,800	(18,734)
Capital outlay	-	-	5,500	5,500
	<u>68,444</u>	<u>101,750</u>	<u>101,350</u>	<u>(400)</u>
Total sanitation	<u>68,444</u>	<u>101,750</u>	<u>101,350</u>	<u>(400)</u>
Operating transfers:				
Equipment reserve	275,523	152,578	-	(152,578)
Capital improvement	542,488	148,055	525,000	376,945
Special machinery	-	250,000	-	(250,000)
	<u>818,011</u>	<u>550,633</u>	<u>525,000</u>	<u>(25,633)</u>
Total operating transfers	<u>818,011</u>	<u>550,633</u>	<u>525,000</u>	<u>(25,633)</u>
Transfers to related municipal entities:				
Free Fair	14,000	14,000	14,000	-
Extension Council	84,512	86,512	86,512	-
Pioneer-Krier Museum	39,305	39,093	39,093	-
	<u>137,817</u>	<u>139,605</u>	<u>139,605</u>	<u>-</u>
Total transfers to related municipal entities	<u>137,817</u>	<u>139,605</u>	<u>139,605</u>	<u>-</u>

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018	Actual	Budget	Variance favorable (unfavorable)
Total expenditures	\$ 3,613,012	\$ 3,261,960	\$ 3,769,627	\$ 507,667
Receipts over (under) expenditures	94,819	15,780		
Unencumbered cash balance, beginning of year	622,673	717,492	\$ 547,153	\$ 170,339
Unencumbered cash balance, end of year	\$ 717,492	\$ 733,272		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## SPECIAL ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	2018	Actual	Budget	
Receipts:				
Private club liquor tax	\$ 18	\$ 286	\$ -	\$ 286
Expenditures:				
Health and welfare:				
Contractual services	-	-	\$ 3,723	\$ 3,723
Receipts over (under) expenditures	18	286		
Unencumbered cash, beginning of year	3,723	3,741	\$ 3,723	\$ 18
Unencumbered cash, end of year	\$ 3,741	\$ 4,027		

See Independent Auditor's Report.



## CLARK COUNTY, KANSAS

## WIRELESS 911 EMERGENCY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, fees and permits	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public safety:				
Contractual services	1,647	1,446	\$ 9,843	\$ 8,397
Receipts over (under) expenditures	(1,647)	(1,446)		
Unencumbered cash, beginning of year	10,967	9,320	\$ 9,843	\$ (523)
Unencumbered cash, end of year	\$ 9,320	\$ 7,874		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## 911 LAND/WIRELESS/VOIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, fees, and permits	\$ 50,013	\$ 52,487	\$ 50,000	\$ 2,487
Other	639	-	-	-
Total receipts	50,652	52,487	<u>\$ 50,000</u>	<u>\$ 2,487</u>
Expenditures:				
Public safety:				
Contractual services	94,904	13,411	<u>\$ 193,196</u>	<u>\$ 179,785</u>
Receipts over (under) expenditures	(44,252)	39,076		
Unencumbered cash, beginning of year	193,196	148,944	<u>\$ 143,196</u>	<u>\$ 5,748</u>
Unencumbered cash, end of year	<u>\$ 148,944</u>	<u>\$ 188,020</u>		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 32,447	\$ 35,250	\$ 34,338	\$ 912
Neighborhood revitalization rebate	(270)	(405)	(717)	312
Other	20,804	7,593	-	7,593
Total receipts	52,981	42,438	<u>\$ 33,621</u>	<u>\$ 8,817</u>
Expenditures:				
Highways and streets:				
Contractual services	212,326	87,025	<u>\$ 580,000</u>	<u>\$ 492,975</u>
Receipts over (under) expenditures	(159,345)	(44,587)		
Unencumbered cash, beginning of year	520,278	360,933	<u>\$ 546,379</u>	<u>\$ (185,446)</u>
Unencumbered cash, end of year	<u>\$ 360,933</u>	<u>\$ 316,346</u>		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	2018	Actual	Budget	
Receipts:				
Taxes	\$ 1,125,530	\$ 1,211,702	\$ 1,174,151	\$ 37,551
Neighborhood revitalization rebate	(9,374)	(13,858)	(24,529)	10,671
Total receipts	1,116,156	1,197,844	<u>\$ 1,149,622</u>	<u>\$ 48,222</u>
Expenditures:				
General government:				
Personal services	1,147,256	1,112,618	<u>\$ 1,352,000</u>	<u>\$ 239,382</u>
Receipts over (under) expenditures	(31,100)	85,226		
Unencumbered cash, beginning of year	274,206	243,106	<u>\$ 202,378</u>	<u>\$ 40,728</u>
Unencumbered cash, end of year	<u>\$ 243,106</u>	<u>\$ 328,332</u>		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from general	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Highways and streets:				
Capital outlay	-	-	\$ 36,882	\$ 36,882
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	36,882	36,882	\$ 36,882	\$ -
Unencumbered cash, end of year	<u>\$ 36,882</u>	<u>\$ 36,882</u>		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## RURAL FIRE DISTRICT #1 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 81,365	\$ 83,303	\$ 80,438	\$ 2,865
Neighborhood revitalization rebate	(66)	(660)	(670)	10
Total receipts	81,299	82,643	<u>\$ 79,768</u>	<u>\$ 2,875</u>
Expenditures:				
Transfer to related municipal entity	84,300	84,128	<u>\$ 84,300</u>	<u>\$ 172</u>
Receipts over (under) expenditures	(3,001)	(1,485)		
Unencumbered cash, beginning of year	7,868	4,867	<u>\$ 4,532</u>	<u>\$ 335</u>
Unencumbered cash, end of year	<u>\$ 4,867</u>	<u>\$ 3,382</u>		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## RURAL FIRE DISTRICT #2 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 41,643	\$ 41,830	\$ 40,135	\$ 1,695
Neighborhood revitalization rebate	(439)	(434)	(860)	426
Total receipts	41,204	41,396	<u>\$ 39,275</u>	<u>\$ 2,121</u>
Expenditures:				
Transfer to related municipal entity	44,123	42,350	<u>\$ 42,350</u>	<u>\$ -</u>
Receipts over (under) expenditures	(2,919)	(954)		
Unencumbered cash, beginning of year	5,494	2,575	<u>\$ 3,075</u>	<u>\$ (500)</u>
Unencumbered cash, end of year	<u>\$ 2,575</u>	<u>\$ 1,621</u>		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## RURAL FIRE DISTRICT #3 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes	\$ 1,116	\$ 1,126	<u>\$ 1,106</u>	<u>\$ 20</u>
Expenditures:				
Public safety:				
Appropriations	<u>1,308</u>	<u>1,200</u>	<u>\$ 1,200</u>	<u>\$ -</u>
Receipts over (under) expenditures	(192)	(74)		
Unencumbered cash, beginning of year	<u>268</u>	<u>76</u>	<u>\$ 94</u>	<u>\$ (18)</u>
Unencumbered cash, end of year	<u>\$ 76</u>	<u>\$ 2</u>		

See Independent Auditor's Report.



# CLARK COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	Special vehicle	Treasurer's equipment reserve	Diversion fee	P.A.T.F.	Special prosecutor's trust	Special law enforcement trust
Receipts:						
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, fees and permits	18,010	-	5,875	237	-	-
Fines and forfeitures	-	-	-	-	214,577	1,173,699
Other	-	-	-	-	-	35,100
Operating transfers	-	-	-	-	-	-
Total receipts	<u>18,010</u>	<u>-</u>	<u>5,875</u>	<u>237</u>	<u>214,577</u>	<u>1,208,799</u>
Expenditures:						
General government	5,658	-	-	119	-	-
Public safety	-	-	-	-	128,614	984,405
Health and welfare	-	-	-	-	-	-
Operating transfers	<u>10,401</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>16,059</u>	<u>-</u>	<u>7,000</u>	<u>119</u>	<u>128,614</u>	<u>984,405</u>
Receipts over (under) expenditures	1,951	-	(1,125)	118	85,963	224,394
Unencumbered cash, beginning of year	<u>10,401</u>	<u>6,000</u>	<u>19,192</u>	<u>5,317</u>	<u>242,650</u>	<u>1,124,450</u>
Unencumbered cash, end of year	<u>\$ 12,352</u>	<u>\$ 6,000</u>	<u>\$ 18,067</u>	<u>\$ 5,435</u>	<u>\$ 328,613</u>	<u>\$ 1,348,844</u>

Special concealed carry license	DOJ asset forfeiture	Equipment reserve	Capital improvement	Special parks and recreation	Bioterrorism grant	Register of Deeds technology	District Court technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,167	\$ -	\$ -
65	-	-	-	729	-	5,018	3,306
-	-	-	-	-	-	-	-
-	-	-	6,428	-	-	-	-
-	-	152,578	148,055	-	-	-	-
65	-	152,578	154,483	729	9,167	5,018	3,306
-	-	65,699	31,341	-	-	1,951	-
-	-	-	-	-	-	-	-
-	-	-	-	-	9,883	-	-
-	-	-	-	-	-	-	-
-	-	65,699	31,341	-	9,883	1,951	-
65	-	86,879	123,142	729	(716)	3,067	3,306
4,827	34,106	879,307	720,338	237	1,157	27,928	-
\$ 4,892	\$ 34,106	\$ 966,186	\$ 843,480	\$ 966	\$ 441	\$ 30,995	\$ 3,306

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2019

	Treasurer's technology	Clerk's technology	Special machinery	Ambulance capital outlay	Registered offenders	Total
Receipts:						
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,167
Licenses, fees and permits	1,143	1,143	-	-	-	35,526
Fines and forfeitures	-	-	-	-	-	1,388,276
Other	-	-	-	-	700	42,228
Operating transfers	-	-	250,000	-	-	550,633
Total receipts	1,143	1,143	250,000	-	700	2,025,830
Expenditures:						
General government	-	-	-	-	-	104,768
Public safety	-	-	-	-	-	1,113,019
Health and welfare	-	-	-	-	-	9,883
Operating transfers	-	-	-	-	-	17,401
Total expenditures	-	-	-	-	-	1,245,071
Receipts over (under) expenditures	1,143	1,143	250,000	-	700	780,759
Unencumbered cash, beginning of year	4,718	4,718	222,917	10,871	620	3,319,754
Unencumbered cash, end of year	\$ 5,861	\$ 5,861	\$ 472,917	\$ 10,871	\$ 1,320	\$ 4,100,513

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2019

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County Clerk	\$ -	\$ 622	\$ 622	\$ -
Register of Deeds	-	44,195	44,195	-
District Court	4,402	78,065	73,010	9,457
Law Library	1,737	1,797	-	3,534
Sheriff	-	98,516	98,516	-
Tax collections	5,575,897	10,976,405	10,389,596	6,162,706
Tax accounts	45,934	6,391,750	6,385,699	51,985
Motor vehicle fees and sales tax collections	3,339	259,699	261,813	1,225
Drivers license fees	1,222	5,884	5,825	1,281
Fish and game licenses and hatchery fees	1	-	1	-
Clark County 2007 NRP	-	112,325	112,325	-
Seized drug funds	1,438,101	525,663	1,410,448	553,316
Total	<u>\$ 7,070,633</u>	<u>\$ 18,494,921</u>	<u>\$ 18,782,050</u>	<u>\$ 6,783,504</u>

See Independent Auditor's Report.